

**CHAPTER 153****REFUND OF ERRONEOUSLY PAID PROPERTY TAXES**

S.F. 473

**AN ACT** relating to the refund of property taxes paid erroneously and providing effective and retroactive applicability dates.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. **REFUND OF PROPERTY TAXES ERRONEOUSLY ASSESSED.** Notwithstanding section 445.60, the board of supervisors of a county having a population of more than twenty-five thousand but not more than twenty-six thousand may refund the property taxes erroneously paid by a taxpayer with all interest, fees, and costs actually paid by the taxpayer. The refund shall apply only to property taxes erroneously paid by a taxpayer which resulted from an overassessment of the taxpayer's property for property taxes payable in the fiscal year beginning July 1, 1986, and for subsequent fiscal years through the fiscal year beginning July 1, 1992.

Sec. 2. **EFFECTIVE AND APPLICABILITY DATES.** This Act, being deemed of immediate importance, takes effect upon enactment, and applies retroactively to property taxes payable in the fiscal period beginning July 1, 1986, and ending June 30, 1993.

Sec. 3. **REPEAL.** This Act is repealed effective June 15, 1995.

Approved May 4, 1995

**CHAPTER 154****SALES, SERVICES, AND USE TAX EXEMPTION - PRINTERS AND PUBLISHERS**

H.F. 185

**AN ACT** relating to the sales, services, and use tax exemption for items used by printers and publishers, limiting the amount of refunds, and providing retroactive and applicability date provisions.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 422.45, subsection 21, Code 1995, is amended by striking the subsection and inserting in lieu thereof the following:

21. The gross receipts from sales or rentals to a printer or publisher of the following: acetate; anti-halation backing; anti-static spray; back lining; base material used as a carrier for light sensitive emulsions; blankets; blow-ups; bronze powder; carbon tissue; codas; color filters; color separations; contacts; continuous tone separations; creative art; custom dies and die cutting materials; dampener sleeves; dampening solution; design and styling; diazo coating; dot etching; dot etching solutions; drawings; drawsheets; driers; duplicate films or prints; electronically digitized images; electrotypes; end product of image modulation; engravings; etch solutions; film; finished art or final art; fix; fixative spray; flats; flying pasters; foils; goldenrod paper; gum; halftones; illustrations; ink; ink paste; keylines; lacquer; lasering images; layouts; lettering; line negatives and positives; linotypes; lithographic offset plates; magnesium and zinc etchings; masking paper; masks; masters; mats; mat service; metal toner; models, modeling; mylar; negatives; nonoffset spray; opaque film process paper; opaquing; padding compound; paper stock; photographic materials: